

# State of Indiana

## December 2018 Settlement Manual



Auditor of State  
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## Settlement Filing Information

Settlement forms are distributed by and submitted to the Local Government Division through use of the Auditor of State FTP site at: <https://aosftp.auditor.in.gov>. These forms will be accessed through the FTP site by selecting your county folder, clicking on the “Settlements” folder, and then “From Settlements”. Completed forms will be submitted through the same site by selecting your county folder, followed by clicking on the “Settlements” folder, then “To Settlements”. If you do not receive notification of review within 24hrs of submission, please contact [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

The following documents must be submitted through the Auditor of State FTP site when the December Settlement is filed with the Auditor of State:

- [Form 105 Settlement Sheet](#)  
The Form 105 is an Excel worksheet provided by the Auditor of State. You may use a property tax software generated form that has been approved by Auditor of State if it identical to the form provided the Auditor of State.
- [Form 49TC](#)  
The Form 49TC is an Excel worksheet provided by the Auditor of State. You may use a property tax software generated form that has been approved by the Auditor of State if it identical to the form provided by the Auditor of State.
- [Form 17TC](#), if property tax refunds are deducted.  
The Form 17TC is an Excel worksheet provided by the Auditor of State. You may use a property tax software generated form that has been approved by the Auditor of State if it identical to the form provided by the Auditor of State.
- [Form 102 Apportionment Sheet](#)  
The Form 102 is an Excel worksheet provided by the Auditor of State. You may use a property tax software generated form that has been approved by the Auditor of State if it identical to the form provided by the Auditor of State. **This must be submitted in Excel format to be reviewed.**
- [Excise Tax Allocation Worksheet](#) must be submitted.
- [Excise Tax Reconciliation Worksheet](#). This is an Excel worksheet provided by the Auditor of State.
- Distribution/Circuit Breaker Rates Listing from your property tax software system in an excel file.
- [Quietus Worksheet](#) is to be completed, provided, and approved as a part of the settlement approval process.
- Settlement Checklist is to be completed, balanced, and provided as a part of the settlement approval process.
- [Certificate of Error Summary](#)  
The Certificate of Error Summary summarizes errors in billing by Taxing District for the previous five years (if applicable). You may use a property tax software generated form if it is identical to the form provided by the Auditor of State.

## Highlights of Settlement Issues

1. The Settlement Checklist allows county auditors to verify the settlement documentation is correct and in balance. The checklist must be used prior to sending settlement documents for approval. While a completed checklist is not a guarantee of an accepted submission, the checks are a representation of common errors or issues that will slow down the review.
2. The [Form 105 Settlement Sheet](#) and [Form 102 Apportionment Sheet](#) include a line in Section A-1 (Line 40) to report the collections of late payment penalties on unpaid special assessments.
3. The [Form 105 Settlement Sheet](#) and [Form 102 Apportionment Sheet](#) include a line in Section A-1 (Line 41) to allow the county to include any pre-apportionment adjustments to the settlement. These other before apportionment adjustments may include corrections to prior settlements or any other pre-apportionment adjustments deemed necessary.
4. The circuit breaker adjusted property tax rates are not Department of Local Government Finance (DLGF) certified property tax rates. The circuit breaker adjusted tax rates must be used to calculate property tax distributions by county auditors in counties where circuit breaker credit exempt referendum funds and protected funds exist. Also, Lake and St Joseph must use circuit breaker adjusted property tax rates where circuit breaker exempt debt service and lease rental funds exist. Circuit breaker adjusted property tax rates are calculated by the Auditor of State and provided to the county auditors of the affected counties at the time of distribution of the Circuit Breaker Abstract.
5. Counties who have adopted Property Tax Relief must include these dollars in the Settlement. Please refer to the [Form 102 Apportionment Sheet](#), [Form 49TC](#), and [Form 105 Settlement Sheet](#) instructions.
6. Also included during Settlement are the Excise Tax Allocations. These include the SWETA, Welfare Excise Tax, and School Excise Tax Allocations. Please refer to the [Excise Tax Allocation Deductions](#) instructions.
7. LIT Operating Levy Freeze counties: The LIT Operating Levy Freeze Equivalency Rates provided to you by the DLGF are to be added to the certified property tax rates when distributing excise tax dollars. These combined rates are to be used for the distribution of excise tax.
8. The [Quietus Worksheet](#) is required to be filed and approved.
9. In order to help expedite the review and approval process, please submit proper backup documentation detailing any large anomalies resulting in a significant change of reporting from the information provided on your Abstract.
10. For substantial variances in Section C Fines and Fees on [Form 105 Settlement Sheet](#) between the prior December settlement and the current settlement, provide explanations to account for the variance. This may require reaching out to the clerk, or assembling documentation.

**11. The following forms must be received by the Auditor of State prior to review and approval:**

- Correct spreadsheets mentioned above.
- The completed balancing checklist.
- Confirmation of certified and circuit breaker adjusted rates.

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## **Remitting Funds and Approval**

All funds remitted to the state must be sent electronically to the Auditor of State, no later than December 31. Please provide a supporting document with a breakdown and support for your remittance amounts. Please send your notifications of ACH and support to [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

To receive pre-approval, the following must be submitted to and approved by Auditor of State:

- Correct spreadsheets listed in the [Settlement Filing Information](#) section.
- The completed balancing checklist.
- Explanations and/or documentation for substantial variances identified by the Auditor of State.
- Confirmation of certified and circuit breaker adjusted rates.

When the above documents are approved, you will be notified of your county's pre-approval which will allow you to proceed with distributions.

After receiving pre-approval, the following must be submitted to the Auditor of State to receive final approval:

- E-Signature [Form 105 Settlement Sheet](#) Verification sheet
- Report to State Auditor of Settlement Fines and Fees Due to the State of Indiana
  - The blank version of this form is included in the "From Settlements" folder on the FTP site, and must be filled out and signed by the County Auditor.
  - The signed form should be submitted concurrently with the EFT of Section C: Fines and Fees of the [Form 105 Settlement Sheet](#).
- Full submission of the funds associated below:
  - SWETA, Welfare and School Excise Tax Allocations due the state
  - The Section C: Fines and Fees of the [Form 105 Settlement Sheet](#)

Notice of final Settlement approval will be sent once the electronic signature 105 Form is completed and returned to the Auditor of State through the Auditor of State FTP site or by emailing [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov), and all remittances have been submitted and processed by the state. Both the [Form 105 Settlement Sheet](#) and the electronically signed form will be saved at the Auditor of State and the Indiana Archives and Records Administration. These electronic files should also be saved locally.

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## **Certificate of Error**

### **CERTIFICATE OF ERROR SUMMARY**

You must use the provided certificate of error register summary provided by the Auditor of State. The only exception is if your software vendor has provided an Excel worksheet identical to our electronic form Certificate of Error Summary.

The “Credit Entered on Tax Duplicate” is the amount for the “Net Tax, Penalty & Interest” column of the “Certificates of Error Issued During Year” line (line 33) for the Taxing District [Form 102 Apportionment Sheet](#).

The “Less: Property Tax Relief” is the amount for the “Property Tax Relief Amount” column of the “Certificates of Error Issued During Year” line (line 33) for the Taxing District [Form 102 Apportionment Sheet](#).

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## **Form 17TC**

### **CERTIFICATE OF COUNTY AUDITOR OF TAX REFUND CLAIMS**

The Form 17TC is provided by the Auditor of State and must be used. The only exception is if your software vendor has provided an Excel worksheet identical to our electronic form 17TC.

The spreadsheet contains a “Summary” tab for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically computed on the summary sheet (tab). The taxing district tabs are labeled A(1) through A(75). Instructions on how to rename the taxing district tabs A(1) through A(75) to your taxing district names are included below. If you need more than 75 taxing district sheets please contact Auditor of State.

#### **Entering County Name and Tax Year to Summary Sheet**

To enter the county name and settlement year to the Summary Tab, enter the following information:

- Where the words “[Enter County Name Here](#)” appears in blue (cell A6), enter the county name.
- Where the words “[Enter Tax Year Here](#)” appears in blue (cell A9), enter the year of the settlement.
- The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

#### **To Rename Taxing District Tabs**

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:

- Right clicking on the tab
- Select “Rename”
- Type the taxing district name and press enter

Continue this process until you have renamed a tab for every taxing district.

#### **To complete the data for each taxing district, enter the following information:**

##### **Entering Taxing District Name to Individual Taxing District Sheet**

In the cell above where “[Enter TAXING DISTRICT Above](#)” appears in blue (cell A11), enter the taxing

district name above the line on cell A10. The spreadsheet automatically copies the taxing district name to the Summary tab.

### **Entering Tax Refund Information to Taxing District Sheets**

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers. If you need additional lines, please contact [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov). We will assist you in increasing the number of lines.

Below is a description of each column and what data is to be entered.

- Column One:** “To Whom Paid”: Enter the name of the taxpayer who received the refund.
- Column Two:** “Date Paid”: Enter the date the refund was paid.
- Column Three:** “Warrant Number”: Enter the check number of the refund.
- Column Four:** “Refunded to Taxpayer”: Enter the total amount refunded to the taxpayer including interest paid to the taxpayer.
- Column Five:** “Property Tax Relief Amount”: Enter the PTR amount of the refund. Almost all property tax refunds for tax years prior will include PTR.
- Column Six:** “Total Refund” is the total of the Refunded to Taxpayer amount plus the Property Tax Relief Amount. The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the “Summary Tab.”

### **Applying Form 17TC Data to the [Form 102 Apportionment Sheet](#)**

The taxing district total of **Refunded to Taxpayer** from the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A-1 of the [Form 102 Apportionment Sheet](#).

The taxing district total of the **Property Tax Relief Amount** column of the Form 17TC is entered on Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Relief Amount** column of Section A-1 of the [Form 102 Apportionment Sheet](#).

The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of Line 39, **Less: Erroneous Tax, Penalties and Interest Refunded** of the [Form 102 Apportionment Sheet](#), Section A-1.

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## **Excise Tax Allocation Worksheet**

Prior to the calculation of the distribution of excise tax, a portion of excise tax is deducted for allocations to be sent to the Local Government Division at [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov). The calculation of the allocations is made using the Excise Tax Allocation Deduction Worksheet provided by Auditor of State.

First choose your county from the drop down box on the Excise Tax Allocation Worksheet. Next, enter in the “Total Excise” column of the Excise Tax Allocation Deduction Worksheet the excise tax available for distribution for each taxing district before the deduction of the excise tax allocations.

**Note: All excise tax refunds must be deducted prior to the total excise being calculated.**

The Excise Tax Allocation Deduction Worksheet will calculate the State Welfare Excise Tax Allocation (SWETA) Deduction, the 2009 Welfare Excise Tax Allocation Deduction, and the 2009 School Excise Tax Allocation Deduction based on the excise tax amount entered in the “Total Excise” column and the excise tax allocation factors entered in the SWETA, 2009 Welfare, and the 2009 School factor columns.

The final column of the Excise Tax Allocation Deduction Worksheet is the excise tax amount for distribution after the deduction of the allocations. The excise tax amount in the final column is entered in Column 8 of the County Treasurer’s Certificate of Tax Collections – [Form 49TC](#). The excise tax amount in the final column of the Excise Tax Allocation Deduction Worksheet is also entered on the “License Excise Tax for Apportionment” line (line 44) of the [Form 105 Settlement Sheet](#) and [Form 102 Apportionment Sheets](#).

At the time the Settlement quietus are prepared, the total of the Excise Tax Allocation Deduction must be quietus to a separate fund. Quietus all three allocation amounts to the same fund that has quietus SWETA in the past, or establish a new fund to quietus all three of the allocations.

At the time settlement distribution checks are issued to taxing units, the total of the excise tax allocation deductions must be sent to the Auditor of state via [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).

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## **Excise Tax Reconciliation Worksheet**

### **COUNTY TREASURER AND COUNTY AUDITOR EXCISE TAX RECONCILIATION AT SETTLEMENT**

The Excise Tax Reconciliation Worksheet is designed to reconcile the License Excise Tax. Making certain the reconciliation worksheet is complete and correct will provide assurance the balance of License Excise Tax for the next settlement is accurate. The License Excise Tax amount reported by the County Treasurer on the [Form 49TC](#) will be a different amount from the amount distributed by the County Auditor.

Following are instructions for the amounts to be entered on each line of the County Treasurer and County Auditor Excise Tax Reconciliation Worksheet.

#### **County Treasurer Certified Excise Tax.**

The amount entered on this line is the amount certified by the County Treasurer on the License Excise Tax Collected line in Column 3 (Cell D144) of the County Treasurer's Certification of Tax Collections [Form 49TC](#). The excise tax certified on the [Form 49TC](#) **must** be the total of all excise tax types shown in the Other Sources Section of the County Treasurer's cashbook as of the date of the County Treasurer's certification. The total excise tax types may include vehicle excise tax, auto excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, and excise tax replacement and/or lottery credit. No county will have all of these excise tax types. The total excise tax certified by the County Treasurer



**does not include excise surtax and wheel tax**, so it will NOT be included on [Form 49TC](#).

**Plus: Excise Tax Advance Total.**

The amount entered on this line is the excise tax amount advanced to taxing units since the last settlement. Each time excise tax was advanced a quietus should have been prepared and posted to the County Treasurer's cashbook and the County Auditor's funds ledger. On the County Treasurer's cashbook, the quietus should have reduced the excise tax in the "Other Sources" section of the cashbook and increased the funds ledger amount in the "Funds Ledger" section of the cashbook. The excise tax certified by the County Treasurer is the excise tax shown in the "Other Sources" section of the cashbook as of the certification date. This excise tax amount should have been reduced by the amount of the excise tax advances, but the excise tax included in the settlement by the County Auditor is not reduced by the excise tax advances. This is why the excise tax advance amount is a County Treasurer and County Auditor Excise Tax Reconciliation item.

**Minus: Excise Distributed at Settlement.**

The amount entered on this line is the total of Column 8 (cell I141) of the [Form 49TC](#). The excise tax to be distributed is the excise tax determined by the County Auditor as of the County Auditor's cut-off date minus the excise tax allocation amounts and minus the amount (if any) deducted for watercraft excise tax refunds.

The County Auditor's excise tax cut-off date is the "as of" date chosen by the County Auditor to include excise tax in the settlement. For most counties the June Settlement excise tax cut-off date is the end of March and the December Settlement excise tax cut-off date is the end of September. The excise tax cut-off date can be another date as long as it is reasonable and is **consistent** from year to year.

The amount entered on this line must be entered as a positive amount.

**Minus: Excise to be distributed to County General Fund for reimbursement of Watercraft Excise Tax Refunds.**

The amount entered on this line is the amount deducted from excise tax for reimbursements of watercraft excise tax refunds paid from the county general fund. If a refund of watercraft excise tax is paid by the county, then the county should be reimbursed from excise tax at the next settlement. The reimbursements are accomplished by deducting the refund amount from the applicable taxing district excise tax amount. This deduction is to occur before the calculation of the excise tax allocation amounts. A quietus to the general fund equal to the refund deduction amount is prepared at the time settlement quietus are prepared. At the time settlement quietus are posted to the cashbook, the excise refund quietus is posted against the excise tax in the Other Sources Section of the cashbook, and reducing the excise tax in the Other Sources Section of the cashbook. The quietus is also posted to the Funds Ledger Section of the cashbook and increases the Funds Ledger Section of the cashbook.

The amount entered on this line must be entered as a positive amount.

**Minus: Welfare and School Excise Tax Allocations.**

The amount entered on this line is the "Remittance to State" amount from the [Excise Tax Allocation Worksheet](#) (cell C81). The amount entered on this line must be entered as a positive amount.

**Equals: Treasurer and Auditor Excise Tax Difference.**

The worksheet calculates this line. The calculation is Line 1 plus Line 2, minus Lines 3, 4, and 5. If this reconciliation worksheet is completed correctly, Line 6 should rarely equal zero, as there is usually a timing difference between the excise tax certified by the County Treasurer and the excise tax included in the settlement by the County Auditor. A different amount on Line 6 is acceptable, but Lines 7 through 9 should account for the difference resulting in Line 10 equaling zero.

**Plus: Auditor of State Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by County Treasurer Certification Date and Not Included in County Treasurer's Certified Amount.****December-**

This would include those excise tax cut dollars distributed after the cutoff date, but not yet received by the County Treasurer's certification date.

**Minus: Excise Tax Received After the Auditor Cut-Off Date**

The amount entered on this line is the excise tax received by the treasurer after the county auditor's cut-off date and is not included in the settlement by the county auditor, but is posted to the treasurer's cash book and included in the treasurer's certified excise tax amount.

**December-**

If the county auditor's December Settlement excise tax cut-off date is the end of October and the treasurer receives deposits of November excise tax that are posted to the cash book and included in the certified excise tax amount, the November deposits are shown on this line.

**Plus: Excise Tax Included by County Auditor in Excise Tax and is Excise Tax Received Within the County Auditor's Excise Tax Cut-off Date, but not Yet Posted to the County Treasurer's Cashbook and Not Included in the County Treasurer's Certified Amount.****December-**

The amount entered on this line is the excise tax received by the County Treasurer before the County Auditor's cut-off date and is included in the settlement by the County Auditor, but is not posted to the County Treasurer's cashbook and is not included in the County Treasurer's certified excise tax amount.

It would be extremely rare to have an amount on Line 8 and an amount on Line 9.

**Equals: Reconciled difference:**

This line is calculated by the worksheet. The calculation is Line 6 plus Line 7 and 9, minus Line 8. If this reconciliation worksheet is completed correctly and the County Treasurer and County Auditor excise tax accounting are in balance, then this line will equal zero.

If Line 10 does not equal zero, first examine for accuracy the amounts entered to the reconciliation worksheet. If the amounts entered on the lines are correct, then the County Treasurer and County Auditor must work together to determine the source of the difference. If the source cannot be determined at the current settlement, then the source must be determined by the next settlement. If the source is not determined by the next settlement, then the unidentified difference must be allocated and

distributed at that next settlement. The Auditor of State has suggested instructions on how to allocate and distribute an un-identified difference at a settlement.

Line 10 equaling zero does not always indicate that the County Treasurer's and County Auditor's excise tax accounting is in balance as there may be unreasonable amounts entered on one or more lines of the reconciliation worksheet resulting in a zero dollar amount on Line 10. The Auditor of State reserves the right to reject the reconciliation worksheet on the basis that unreasonable amounts exist on one or more lines of the reconciliation worksheet.

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## **Form 49TC**

### **County Treasurer's Certificate of Tax Collections**

**The County Treasurer will complete Columns 1 through 4, and Column 13.**

In the **Total Current and Delinquent Tax, Penalties and Interest Collected, and Less Late Payment Penalty Collections on Special Assessments** column (Column 1), the County Treasurer should certify the amount of tax collections less late payment penalty collections on Special Assessments.

In the **Property Tax Relief Amount** column (Column 2), the County Treasurer should certify the Property Tax Relief amount, if applicable.

**Total Property Tax for Distribution** (Column 3) is the total of Columns 1 through 2.

In the **Excess (Surplus) Tax** column (Column 4) the County Treasurer should certify the amount of excess (surplus) tax.

In the **Add: License Excise Tax Collected** located below the total line of Column 3 the County Treasurer will certify the License Excise Tax collections from the County Treasurer's cashbook at the time property tax collections are certified.

**Other Collections items of Column 3 of the 49TC are completed as follows:**

The County Treasurer will list the following from the **Other Sources** section of the Cashbook: Demand Fees, Tax Sale Costs, Conservancy District collections, Business Personal Property Ordinance Fees, and Late Payment Penalty on Special Assessments collections on the designated lines of the form.

On the other available lines the County Treasurer will certify other collections from the "Other Sources" section of the Cashbook as necessary within the county.

Examples of other collections may include:

1. Non-sufficient Fund Check Fee collections
2. Sewer Lien collections
3. Weed Cutting Lien collections
4. Line Fencing Lien collections
5. Storm water Lien collections
6. Drainage or Ditch collections
7. Any other certified collections to be distributed

In the **Settlement of Late Payment Penalties** column (Column 13) the County Treasurer will certify the amount by district of the Late Payment Penalties on Special Assessments collected, Column 13 of the 49TC. The total of Column 13 must agree with the amount reported in “Other Collections” in of the 49TC, Column 3 for Late Payment Penalty on Special Assessments Collected.

The Auditor will need to know the Late Payment Penalty Collections on Special Assessment by taxing district as the auditor must make a before apportionment adjustment in each applicable taxing district. After the Late Payment Penalty Collections on Special Assessment are entered as a before apportionment adjustment, the tax system will include the late payment penalties in the apportionments.

### **Col. 13, Settlement of Late Payment Penalties**

The amount should contain an amount if additional property taxes are claimed by a county if the amount has credit to property. This should reconcile with the Treasurers reported Late Payment Penalty on Special Assessments at the bottom of Column 3.

**The Auditor’s part of the 49TC is completed as follows:**

### **Col. 5, Total Current and Delinquent Tax, Penalties and Interest Distributed**

Column 5 should equal (i) Column 1 of the Form 49TC adjusted for the total deductions before apportionment, which includes amounts Refunded to Taxpayers (amounts on the [Form 17TC](#)), Late Payment Penalties Collected on Special Assessments, and other settlement adjustment amounts and (ii) **Net Tax Penalty and Interest** column of Line 43 (**Net Property Tax for Apportionment**) of the [Form 102 Apportionment Sheet](#)

If the Treasurer included surplus tax collections in Column 1 of the Form 49TC, Column 5 will also be less than Column 1 by the amount of the surplus tax collected.

### **Col. 6, Property Tax Relief Amount Distribution**

This amount equals the amount in the **Property Tax Relief Amount** column of Line 43 (**Net Property Tax for Apportionment**) of the [Form 102 Apportionment Sheet](#) Section A-1.

### **Col. 7, Total Property Tax for Distribution**

This amount equals the amount in the **Total** column of Line 43 (**Net Tax for Apportionment**) of the [Form 102 Apportionment Sheet](#) Section A-1.

Column 7 of the Treasurer’s Certificate of Tax Collections Form 49TC also equals Column 5 plus column 6 of the Form 49TC.

### **Col. 8, License Excise Tax Distributed**

This amount equals the amount on Line 44 (**License Excise Tax Apportionment**) of the [Form 102 Apportionment Sheet](#) Section A-1. The Column 8 amount will be the Excise Tax amount after the State Welfare Excise Tax, Welfare Excise Tax, and School Excise Tax allocations have been deducted.

DO NOT include the State Welfare Excise Tax, Welfare Excise Tax, and School Excise Tax allocations in Column 8, (**License Excise Tax Distributed**) of the Form 49TC.

### **Col. 9, Total Distributed**

This amount equals the amount in the **Total** column of Line 45 (**Total for Apportionment**), of the [Form 102 Apportionment Sheet](#) Section A-1.

Column 9 of the Form 49TC also equals Column 7 plus Column 8 of the Form 49TC.

**Columns 10-12 (Review Section) have formulas embedded and will automatically complete based on the numbers entered in Columns 2 and 6.**

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## **Form 105 Settlement Sheet**

The Form 105 Settlement Sheet is an electronic spreadsheet provided by the Auditor of State. The County Auditor or staff member will input data to the spreadsheet, complete, and submit to the Auditor of State FTP site. Notice of Final Settlement approval will be sent once the electronic signature form is completed and returned to the Auditor of State through the Auditor of State FTP site, after the State receives all funds. The Form 105 Settlement Sheet must be used for the official filing of the Settlement. Some software providers have a Settlement Sheet that has been approved by the Auditor of State for use by the county. The Form 105 Settlement Sheet **must** balance completely. Forms that **do not balance** will be returned and the settlement will not be approved.

### **Section A**

Form 105 Settlement Sheet Section A is the June total of Section A of the entire county's [Form 102s](#). Please see [Form 102 Apportionment Sheet](#), Section A instructions for additional information.

### **Section A-1**

Form 105 Settlement Sheet Section A-1 is the December total of Section A-1 of the entire county's [Form 102s](#). Please see [Form 102 Apportionment Sheet](#), Section A-1 instructions for additional information.

### **Section B**

The total of the **Total Net Property Tax** column in Section B of the Form 105 Settlement Sheet **must** agree with the total of line 43 of Section A-1 of the Form 105 Settlement Sheet.

The total of the **License Excise Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 44 of Section A-1 of the Settlement Sheet. Excise Tax Allocation Deduction amount money is not shown in Section A or Section B. The excise tax shown in Section A and Section B is after the SWETA, Welfare and School Excise Tax Allocation deduction.

Please see [Form 102 Apportionment Sheet](#) Section B instructions for additional instructions.

## Section C

The amounts for Section C are taken from the county's Funds Ledger. **Do not** change the name of any of the funds listed in **Section C**. If you have an additional fine or fee due the State that is not listed, please write it in on a blank line.

The Section C: Fines and Fees reported are the amounts from the funds ledger as of Settlement.

If your settlement is not processed and approved by December 31st, the total funds ledger Section C: Fines and Fees amounts listed in Section C **must be remitted by December 31st**. The "Report to State Auditor of Settlement Fines and Fees Due State" form must be used to report the amounts.

NOTE: SWETA (State Welfare Excise Tax Allocation), Welfare Excise Tax Allocation and the School Excise Tax Allocation ARE NOT listed in Section C.

The following fines and fees are included, but not limited to:

### **INFRACTION JUDGEMENT – [IC 34-28-5-5](#)**

Funds collected by the Clerk of Courts as judgments for violations of statutes defining infractions, for violations of ordinances, or for pleading nolo contendere for a moving traffic violation are remitted on a monthly basis to the County Auditor. The County Auditor will remit the infraction judgment amounts to the state auditor's office each June and December.

### **OVERWEIGHT VEHICLE FINE - [IC 9-20-4](#)**

Civil Penalties related to the transportation of a load on a registered and licensed vehicle or combination of vehicles in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The County Auditor will remit the fee to the state auditor's office each June and December.

### **SPECIAL DEATH BENEFIT - [IC 35-33-8-3.2](#)**

A \$5.00 fee collected by either the Clerk of the Circuit Court and/or the County Sheriff, if authorized by the Clerk to accept bail bonds; surety bonds; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where .33 of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. The \$5.00 special death benefit fee should be retained by the Clerk or Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than 10% of the bail and is not dependent on the outcome of the case. The Clerk and/or Sheriff shall remit the fees to the County Auditor on a monthly basis. The County Auditor will remit the death benefit fee to the state auditor's office each June and December. The state auditor's office receipts the special death benefit remittance into the appropriate fund of the Public Employee's Retirement Fund.

### **SALE DISCLOSURE FEE - [IC 6-1.1-5.5-4](#)**

Before a conveyance document is filed with the County Auditor a sales disclosure form must be filed. The information is used by the County Assessor to formulate trending factors based on sales information. There is a \$10 sales disclosure fee to be paid with the filing. \$5 of the \$10 fee shall be retained by the county for deposit in the County Sales Disclosure Fund. The other \$5 of the \$10 fee is sent to the Auditor of State each June and December settlement. The county should have two sales disclosure funds, one for the county's share of the fee and the other fund for the state's share.

### **CORONER'S CONTINUING EDUCATION FEE - [IC 16-37-1-9](#)**

A non-reverting State Coroners Training and Education Fund that requires if the local department of health is

charging a fee for a Certificate of Death under IC 16-20-1-27, a two dollars (\$2) (after June 30, 2013, and before July 1, 2018, a two dollar and twenty-five cents (\$2.25) after June 30, 2018 and before July 1, 2023 coroners' education fee must be added to this rate. The local health department shall deposit this fee with the County Auditor monthly. The County Auditor is to remit the money to the Auditor of State each June and December.

**ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEE - [IC 11-13-4.5-4](#)**

This is a \$125.00 application fee charged to parolees and probationers who apply to leave the state. The parole fee is collected by the state department of corrections. The probationer fee is collected by County Probation Departments and/or County Clerks. The probationer fees are remitted monthly to the County Auditor. 50% of the fees remitted to the County Auditor are to be quietus to the County Offender Transportation Fund. The other 50% of the fees should be quietus to a separate fund called the Adult & Juvenile Offender Compact Fee Fund to be remitted to the Auditor of State each June and December settlement.

**MORTGAGE RECORDING FEE - [IC 24-9-9-1](#)**

The County Recorder assesses a fee for each mortgage recorded. The fee is remitted to the County Auditor on a monthly basis. Of the Mortgage Recording fee \$2.50 is quietus to the Mortgage Fee Fund and is remitted to the Auditor of State each June and December settlement.

**CHILD RESTRAINT FINE - [IC 9-19-11](#)**

A fine was established for violations of improper or non-existent child restraint systems in vehicles. The county, city and town court clerks collect the fines and should remit the fine to the County Auditor on a monthly basis. The child restraint fines are remitted to the Auditor of State with each June and December settlement.

**CANINE RESEARCH AND EDUCATION FUND - [IC 6-9-39-7](#)**

If a county fiscal body adopts a County Option Dog Tax, 20% of the collections are to be remitted to the Auditor of State for deposit in the Canine Research and Education Fund. The other 80% is kept at the county for the uses designated by the fiscal body. The County Auditor remits the 20% of the collections to the Auditor of State each June and December settlement.

**FOREST RESTORATION FUND [IC 6-1.1-6-20](#) & [6-1.1-6-24](#)**

**For classified forest or wildlands property classified after June 30, 2006 and withdrawn after July 1, 2007** back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources (DNR) has a worksheet used for calculating the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTR rates to be used when calculating the back taxes are the tax rates and PTR rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are also penalties that apply. The withdrawal penalties are \$100 per withdrawal plus \$50 per acre withdrawn. The back taxes, interest and penalties should be charged as a special assessment. The back taxes collected, interest and 25% of the withdrawal penalty are receipted to the county general fund. 75% of the withdrawal penalty is receipted into the Forest Restoration Fund and remitted to the state with the other fines and fees.

**For classified forest or wildland properties classified prior to June 30, 2006 and are withdrawn** back taxes, interest, and withdrawal penalties are charged. The DNR has a used for calculating the back taxes, interest and penalties.



The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are no additional penalties that apply. The back taxes and interest should be charged as a special assessment. The back taxes and interest collected are receipted to the county general fund.

#### **SEX/VIOLENT OFFENDER REGISTRATION FEE - [IC 36-2-13-5.6](#)**

The legislative body of a county may adopt an ordinance requiring the local law enforcement authority to collect an annual Sex or Violent Offender Registration Fee and a Sex or Violent Offender Address Change Fee. If your county adopted either of these fees, 10% of any fees collected must be remitted to the State Sex and Violent Offender Fund per IC 36-2-13-5.6.

The local law enforcement authority shall transfer fees collected to the County Auditor of the county. The amount collected is to be receipted into the County Sex and Violent Offender Administration Fund. Ninety percent of the fees remitted to the County Auditor are receipted to the County Sex or Violent Offender Administration Fund. At the time of semi-annual settlement 10% of the collections are to be remitted with other fines and fees to the Auditor of State. The Auditor of State will receipt the fees into the State Sex and Violent Offender Fund.

#### **DLGF HOMESTEAD PROPERTY DATABASE FUND - [IC 6-1.1-12-37\(f\)](#)**

If an individual's use of property changes so that part or all of the property no longer qualifies for a homestead deduction and the individual fails to notify the County Auditor within the 60 day notification required by IC 6-1.1-12-37(f), the individual is liable for the additional taxes resulting from the change in the status of the homestead deduction or the termination of the homestead deduction. The individual is also liable for a 10% civil penalty on the additional taxes. The County Auditor shall issue a notice to the individual including a statement the payment is due to the auditor within 30 days of the notice. If payment is made to the auditor within 30 days of the notice, the auditor shall quietus the additional tax amount collected and 99% of the 10% civil penalty amount collected to the County's Ineligible Deductions Fund. The balance of the civil penalty (1% of the 10% civil penalty) amount collected is quietus to the DLGF Homestead Property Database Fund.

If payment is not received by 30 days of the notice sent by the auditor, the additional tax and civil penalty are added to the tax duplicate for collection. When collected by the County Treasurer, the tax amount and civil penalty amount are posted separately in the other sources of the cash book. At settlement the County Treasurer will certify in the Other Collections Section of the [49TC](#) the Ineligible Homestead Tax Collection amount and Civil Penalty amount. The collection amount of the ineligible Homestead tax and 99% of the civil penalty collection amount is quietus to the County Auditor's Ineligible Deductions Fund. The remaining 1% of the civil penalty collection amount is quietus to the DLGF Homestead Property Data Base Fund.

At each semi-annual settlement the balance of the DLGF Homestead Property Database Fund is remitted with other fines and fees to the Auditor of State.

#### **VIOLENT CRIME VICTIMS COMPENSATION FUND – [IC 11-10-8-6\(a\)](#)**

The earnings of an offender employed in a work release program under this chapter, less payroll deductions required by law and court ordered deductions for satisfaction of a judgment against the offender shall be surrendered to the department or its designated representative. After the distribution of any state and federal income taxes and social security deductions not otherwise withheld and, if applicable, after the distribution of the cost of membership in an employee organization, ten percent (10%) of the offender's gross earnings are to



be deposited in the Violent Crime Victim's Compensation Fund established by IC 5-2-6.1-40. IC.11-10-8-6(a) also addresses the handling of the balance of the earnings of an offender.

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## Form 102 Apportionment Sheet

The Form 102 Apportionment Sheet is similar to the [Form 105 Settlement Sheet](#). Both have a Section A, Section A-1, and a Section B for the apportionment of taxes. Only the [Form 105 Settlement Sheet](#) has a Section C for Section C: Fines and Fees due state amounts. A Form 102 Apportionment Sheet is prepared for each taxing district. [Form 105 Settlement Sheet](#) is the total of all Form 102 Apportionment Sheets. Many counties have replaced Form 102 Apportionment Sheet with worksheets generated from tax systems or have created Apportionment Sheets with spreadsheet software. Whether you use the State Board of Accounts prescribed Form 102 Apportionment Sheet, worksheets generated by your tax system, or an electronic spreadsheet created using spreadsheet software, the following instructions apply to the completion of the Apportionment Sheet.

### Section A

Section A of the December Form 102 for each taxing district should match the values reported in the respective June Settlement Form 102.

### Section A-1

#### Charges:

#### Charges Shown on March Abstract (lines 3-6):

*(These also include amounts on the TIF District lines from these columns.)*

- Line 3, **Net Tax, Penalty & Interest Amount** must equal the Abstract Section 5, Column 18 minus Columns 7 and 8.
- Line 3, **Property Tax Relief Amount** must equal the total of Abstract Section 5, Columns 10-17.
- Line 4, **Late Assessment Penalty** must agree with the Abstract Section 5, Column 8.
- Line 5, **Statement Processing Charge** must agree with the Abstract Section 5, Column 7.
- Line 6, **Delinquent Tax and Penalties** must agree with the Abstract Section 5, Column 24.
- Line 7,

If any abstract adjustment amounts are entered on line 7, a letter of explanation must accompany the Settlement Sheet [Form 105 Settlement Sheet](#).

- Check the abstract amounts against the tax duplicate and/or settlement worksheet reports to make sure they agree. If they do not, then adjust the settlement by writing on line 7 "error on abstract" and either add the adjustment (if the duplicate and/or settlement worksheet is more than the abstract), or subtract the adjustment (if the duplicate and/or settlement worksheet is less than the abstract). The amounts reported on lines 3 through 6 must agree with the approved abstract. Any adjustments to the abstract amounts must be reported on line 7.

#### Additional Charges and Assessments during Year (lines 10-21):

- Line 10, **General Property Tax**

- **Net Tax, Penalty and Interest Column:** is the additional charge to the taxpayer.
- **Property Tax Relief Amount Column:** is the total PTRC amount due on the additional charge.
- **Total Column:** is the total of the Net Tax, Penalty and Interest Column and the Property Tax Relief Amount Column.
- **Line 11, Mobile Home Tax**
  - **Net Tax, Penalty and Interest Column:** is the mobile home tax charge to the taxpayer.
  - **Property Tax Relief Amount Column:** is the total PTR amount on all current and added mobile home taxes.
  - **Total Column:** is the total of the Net Tax, Penalty and Interest Column and the Property Tax Relief Amount Column.
- **Line 12, Late Assessment Penalties and Statement Processing Charges** that **were not** reported on the abstract.
- **Line 13, Late Assessments Interest** charges that **were not** reported on the abstract.
- **Line 14, Additional Penalty Added on Prior Year Second Installment** Column of the Tax Duplicate.
- **Line 15, Penalty Charged on the First Installment Delinquencies** Column of the Tax Duplicate.
- **Line 16, 10% Penalty Charged on Former Years' Taxes Delinquencies** Column of the Tax Duplicate.
- **Lines 18 and 19, Recharges of Delinquent Tax, Penalties and Interest** Column of the Tax Duplicate.
- **Line 20, Tax Judgments Collected Current Year** Column of the Tax Duplicate.
- **Line 21, Total Charges,** is total of Line 3 to Line 20.

#### **Credits (lines 23-33)**

This section's information can be obtained from the Tax Duplicates, Duplicate Summaries, or from settlement reports produced by your computer system.

- **Line 24, Current Second Installment Delinquencies** Column of the Tax Duplicate.
- **Line 25, Current First Installment Delinquencies** Column of the Tax Duplicate.
- **Line 26, Additional Penalty on Prior Year Second Installment Delinquent** Column of the Tax Duplicate.
- **Line 27, Penalty Unpaid on First Installment** Column of the Tax Duplicate.
- **Line 28, 10% Penalty Unpaid on Former Years Taxes Delinquent** Column of the Tax Duplicate.
- **Line 29, Former Years Delinquent Tax** Column of the Tax Duplicate.
- **Line 30, Penalty and Interest Unpaid,** Column of the Tax Duplicate.
- **Line 31, Total of Lines 24 through 30** should agree with the Total Delinquency at December Settlement, Column of the Tax Duplicate.
- **Line 32, Taxes and Penalties Certified to the Clerk** for the current year, Column of the Tax Duplicate.
- **Line 33, Certificates of Error Issued during the Year.**
  - The Net Tax, Penalty & Interest Column must equal the Credit on Tax Duplicate Column of the [Certificate of Error](#) Summary.
  - The PTR Column must equal the total property tax replacement column of the [Certificate of Error](#) Summary.
  - The Total Column of line 33 equals the total of the credit on tax duplicate column and the Property Tax Relief Amount column of the Certificate Error Summary.

#### **Credits and Collections (lines 34-37)**

- **Line 34, Total Credits** is the total of lines 31 to 33.

- Line 35, **Total Collected This Year** is the total charges minus the total credits (Line 21 minus Line 34).
- Line 36, **Property Tax at June Settlement** should agree with Line 2 of Section A. If your county had only one tax due date, then this line will be blank.
- Line 37, **Amount for Apportionment**
  - Amount for Apportionment: indicates whether or not you are in balance with the County Treasurer. If the Net Tax, Penalty & Interest column of line 37 and Column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#), are the same, then you and the County Treasurer are in balance.
  - Additionally, if Column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#) includes overpayments and the Net Tax, Penalty & Interest column of line 37 and Column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#) differs by the amount of overpayments, then you and the County Treasurer are in balance.
  - Overpayments are acceptable differences between the Net Tax and Penalty column of line 37 and Column 1 of the County Treasurer's Certificate of Tax Collections, Form [49TC](#). All other differences MUST be resolved before you can continue with the settlement. The total amount of the overpayment(s) must be listed on the [49TC](#).

### **Deductions Before Apportionment (lines 39-45)**

- Line 39, **Erroneous Tax, Penalties and Interest Refunded**
  - Erroneous Tax, Penalties, and Interest Refunded is used to deduct tax refunds reported on the [Form 17TC](#). The Net Tax, Penalty & Interest column of Line 39 should agree with the Refunded to Taxpayer column of the [Form 17TC](#). The Property Tax Relief Amount Column of Line 39 should agree with the Property Tax Relief Amount column from the [Form 17TC](#).
  - If you elect to deduct watercraft and aircraft excise tax refunds from property taxes, then those refunds must be included on the [Form 17TC](#) and reported on line 39. You should not have vehicle excise tax refunds, as those refunds are paid by the state.
  - Do not report watercraft and aircraft excise refunds on [Form 17TC](#) or report them on Line 39-Erroneous Tax, Penalties, and Interest Refunded if one of the following is true:
    - The refunds are paid directly from the Excise Tax Fund and not the County General Fund.
    - If the refunds are paid from the General Fund and the General Fund is reimbursed from Excise Tax Receipts.
  - If watercraft and aircraft excise tax refunds are made from Excise Tax Receipts you will show the excise tax on Line 44, net of refunds.
- Line 40, **Late Payment Penalties on Unpaid Special Assessments Collected**
  - The total reported must agree with the total district amount reported in the Column 13 of the [49TC](#). Special assessments include ineligible HSCs, Sewer Liens, Weed Liens, etc.
- Line 41, **Other Before Apportionment Adjustments**
  - Other settlement adjustments reported here include bad check (NSF) deductions, invalid tax sales, prior settlement corrections, etc. If a dollar amount is entered in line 41, then a description also needs to be entered on line 41. If Line 41 is for more than one use, then enter a brief description of each use along with the dollar amount of each use.
    - For example: The county wrote a check to replace a bad check, the amount of the check is entered on this line as a deduction. If there had been an error on a previous settlement, then line 42 might be used to enter a correction that is necessary to bring the County Treasurer's and County Auditor's records in balance. If a previous settlement adjustment is made then a letter of explanation needs to accompany the settlement.
- Line 42, **Total**, is the Total of lines 39-41

- **Line 43, Net Total Property Tax for Apportionment**
  - The amounts on Line 44 are the amounts that are transferred to Columns 5 through 7, of the County Treasurer’s Certificate of Tax Collections [Form 49TC](#). The total column of Line 44 is the amount of property tax that must be apportioned in the property tax column of Section B of the Form 102 Apportionment Sheet.
- **Line 44, License Excise Tax for Apportionment**
  - The excise tax amount that should be entered in Column 8 of the County Treasurer’s Certificate of Tax Collections, [Form 49TC](#). This excise tax amount is also the excise tax amount that must be apportioned in excise tax column of Section B of the Form 102 Apportionment Sheet.
  - The excise tax amount that is entered on the Form 102 Apportionment Sheet and the [Form 49TC](#) must be the excise tax after the deduction of the Excise Tax Allocation Deduction amount.
- **Line 45, Total Net Amount for Apportionment**
  - Total Net Amount for Apportionment should match Column 9 of the County Treasurer’s Certificate of Tax Collections, [Form 49TC](#).

## Section B

In Section B enter the apportionment of property tax and license excise tax. The amount of property tax apportioned will be the total of line 43 of Section A-1. The amount of license excise tax apportioned will be the total of line 44 of Section A-1. The section B total should agree with the section A-1, line 45 “Total Net Amount for Apportionment” total.

The property tax rates used to apportion property taxes are the rates certified by the DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds, protected debt funds, and Lake and St. Joseph Circuit Breaker Credit Exempt Debt Service and Lease Rental Funds. In these taxing districts, adjusted property tax rates are used to calculate the distribution of property taxes.

The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted property tax distribution rates are calculated by the Auditor of State based on the circuit breaker credit amount reported on the current year abstract. The adjusted property tax distribution rates are provided by the Auditor of State to the county auditor of the affected counties.

The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LIT are the DLGF certified property tax rates plus the DLGF LIT equivalency rates. The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LIT are the DLGF certified property tax rates.

If a TIF area exists in a taxing district, the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionment of property taxes is calculated**. The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes. The amount of property tax to be distributed to the Redevelopment Commission is entered as a fund amount at the bottom of Section B, Line 105.

County Auditors determine the amount of TIF dollars to distribute to a Redevelopment Commission by tracking payments. TIF payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year’s Abstract.

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## Quietus Worksheet

The Auditor of State provides a Quietus Worksheet to assist the County Auditor and County Treasurer with the final steps of the property and excise tax settlement.

### Quietus Summary

You will only enter the county name and the settlement period.

Where the words “ENTER COUNTY NAME HERE” appears in blue (cell A4), enter the county name.

Where the words “ENTER SETTLEMENT PERIOD HERE” appears in blue (cell E4), enter the year of the settlement.

*The County Name and Tax Year will be automatically updated on each worksheet in the workbook.*

The worksheet will automatically insert the totals of the Property Tax Quietus, the Excise Tax Quietus, and the Additional Settlement Quietus and provide the total transfer by quietus. This total should be the same amount the County Treasurer shows as the total transferred by quietus on the cashbook.

### Property Tax Worksheet

In the first column, list all of the funds. The worksheet has several funds already listed. Cells are unprotected to enable the user to enter the funds pertaining to their county distribution. The funds listed must be the same as the funds listed in Section B of the [Form 105 Settlement Sheet](#).

The second column, **Gross Property Tax for Distribution**, enter the fund amounts for property tax from Section B of the [Form 105 Settlement Sheet](#). The total of this column must be exactly the same as the Section B [Form 105 Settlement Sheet](#) property tax column total. The total of this column must agree with the gross property tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Less Property Tax Advances**, enter the property tax advance amounts as a negative number on the quietus worksheet. You should have previously verified the property tax advance amounts with the County Treasurer. Also, the total of this column plus the total of the excise tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

In the fourth column, **Less Exam of Records**, enter the exam of records amounts the county paid to the State Board of Accounts for taxing unit’s examination of records. Enter this as a negative number on the quietus worksheet. Also, the total of this column must agree with the exam of records total of all Form 22 Certificates of Tax Distribution.

The fifth column, **Net Property Tax Distribution**, is the Gross Property Tax for Distribution less the property tax advances, less the exam of records. A formula calculates this total.

### Excise Tax Worksheet

The fund names will be carried over from the [Property Tax Worksheet](#).

In the second column, **Gross Excise Tax for Distribution**, enter the Excise Tax from Section B of the [Form 105 Settlement Sheet](#). The total of this column must agree with Section B of [Form 105 Settlement Sheet](#) excise tax total. Similarly, the total of this column must agree with the gross excise tax total of all Form 22 Certificates of Tax Distribution.

In the third column, **Excise Tax Advance**, enter the excise tax advance amounts as a negative number on the quietus worksheet. This should agree with the excise tax advance amounts the treasurer certified. The total of this column plus the total of the property tax advances must agree with the tax advance total of all Form 22 Certificates of Tax Distribution.

The fourth column is the **Net Excise Tax for Distribution**. This is the sum of the gross excise tax for distribution less the excise tax advances. A formula embedded in the worksheet calculates this total for you.

**Scroll further down to enter the Excise Tax Allocation Deduction Amount.** The Excise Tax Allocation Deduction amount is listed in the “Remittance to State” row of the [Excise Tax Allocation Worksheet](#).

The “Total Excise Tax Quietus” is calculated by the worksheet.

### **Additional Property Tax Quietus**

#### **Overpayments from Overpayment Listing & [Form 49TC](#) Column 1 Reconciliation (if applicable)**

Only enter data in this cell if your County Treasurer included overpayments with collections in column of the [Form 49TC](#). If applicable, you will quietus this amount to the surplus tax fund. Overpayments are rarely included in column 1 of the [Form 49TC](#). This amount will be quietus to the Surplus Tax fund.

#### **NSF Checks or, if applicable, other Settlement adjustments from Line 41 of the Settlement Sheet**

If the Line 41 amount is a NSF check deduction, enter on this line the NSF check amount.  
If applicable, this amount will be quietus to the corresponding fund.

If the settlement sheet, Line 41 amount is something other than an NSF check deduction and a quietus is applicable to the Line 41 amount then enter the Line 41 amount on the Quietus worksheet.

If the settlement sheet Line 41 amount is something other than an NSF check deduction and a quietus is not applicable to the Line 41 amount then do not enter the Line 41 amount on this line.

#### **Tax Refund (The amount should be the same as the Amount Refunded to Taxpayer Total of the [Form 17TC](#) and the Net Tax, Penalty, and Interest Column of the Refund Line of the [Form 105 Settlement Sheet](#))**

Enter the amount from the [Form 105 Settlement Sheet](#), the Net Tax, Penalty and Interest Column of the [Form 105 Settlement Sheet](#). This amount must agree with the Amount Refunded to Taxpayer Total of the [Form 17TC](#). Quietus this amount to the County General fund.

#### **Exam of Records from above and the Form 22**



Enter the examination of records amount subtracted from the distribution to the taxing units. This amount must agree with the amount for examination of records listed in the upper portion of the quietus worksheet. Quietus this amount to the County General fund.

**Balance of Property Tax Relief if the total amount of column 12 of the [Form 49TC](#) is a negative amount**

Enter the total amount of column 12 of the [Form 49TC](#), **if the amount is negative**. This should match the Property Tax Relief Amount Total of the [Form 17TC](#).

**Total Additional Property Tax Quietus**

This is the total of the additional property tax quietus. The quietus worksheet calculates this total.

**Total Property Tax Quietus (Net Property Tax for Distribution plus Additional Property Tax Quietus)**

This is total of the net property tax for distribution in the upper section of the quietus worksheet plus the additional property tax quietus. The Quietus worksheet calculates this total.

**Treasurer's Cash (Property Tax)**

**Treasurer's Property Tax at Certification**

Enter the property tax total of Column 3 of the [Form 49TC](#).

**Less: Total Property Tax Advance Amount**

Enter the property tax advance amounts on this line as a negative amount. The amount entered does not include excise tax advances. This should agree with the property tax advance amounts the County Auditor certified.

**Plus: Late Payment Penalty on Special Assessments to be distributed**

Enter the late payment penalties on special assessments that were collected. This total should agree with the total amount of Column 13 of the [Form 49TC](#).

**Equals: Net Property Tax at Certification**

This is the result of subtracting the total property tax advance amount from the County Treasurer's property tax at certification and adding the Late Payment Penalty on Special Assessments to be distributed. The worksheet will calculate this amount for you.

**Plus: Balance of Property Tax Relief if the total amount of column 12 of the [Form 49TC](#) is a positive amount**

Enter the total amount of column 12 of the [Form 49TC](#), if the amount is positive. This should match the Property Tax Relief Amount Total of the [Form 17TC](#).

**Total Treasurer's Cash Available for Settlement**

This is the total of the Net Property Tax at certification plus all of the additional settlement credit amounts as applicable. The worksheet calculates this total.

**Auditor's Total Property Tax Quietus**

An embedded formula pulls this amount from the property tax worksheet.

**Balance Proof: Total Property Tax Quietus minus Treasurer's Cash Available for Settlement**

This is the total of the quietus for property taxes less the amount on the cashbook after adjustments for additional settlement credit amounts (as applicable). The result of this calculation should be zero. The worksheet calculates this proof. If the result is not zero, review all entries to be certain there were no data entry errors. The County Auditor and the County Treasurer are only in balance when the quietus worksheet is equal to zero.

**Additional Settlement Quietus**

In this section, the other types of collections that need to be quietus and possibly distributed with settlement are entered. This may include surplus Tax, Demand Fees, Tax Sale Costs, Conservancy District Collections, Sewer Liens, Weed Mowing Liens, Ineligible HSC Additional Tax, 99% Civil Penalty, and Ineligible HSC 1% Civil Penalty. There are additional lines available to list any of the additional collections to be distributed with settlement.

*Note: This does not include Late Payment Penalties on Special Assessments*

At the bottom of the Additional Settlement Quietus is a cell for the "Total Additional Quietus". This is the total of the additional settlement quietus figures listed. The worksheet calculates this total.